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DIVISION II

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STATE OF WASHINGTON
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DEPUTY

NO. 35733-0-II

COURT OF APPEALS, DIVISION II,
OF THE STATE OF WASHINGTON

DOT FOODS, INC.,

Appellant,

v.

DEPARTMENT OF REVENUE,
STATE OF WASHINGTON,

Respondent.

ON APPEAL FROM THURSTON COUNTY SUPERIOR COURT
(Hon. Richard Hicks)

MEMORANDUM OF AMICUS CURIAE
URM STORES, INC.

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I. STATEMENT OF INTEREST OF AMICUS CURIAE

Applicant URM Stores, Inc. (“URM”), is a grocery distribution cooperative located in Spokane. URM acquires food and general merchandise on behalf of independent grocers and others primarily in Eastern Washington, most of which are members and shareholders of URM.

URM was formed by its constituent independent grocers to provide an efficient bulk purchasing mechanism. Many vendors of consumer products like food and other groceries are, like appellant Dot Foods, located outside Washington and they send sales representatives to Washington to visit URM’s buyers. The independent-grocer members of URM compete in the grocery business against the likes of Wal-Mart, Safeway, Albertson’s, and Kroger (Fred Meyer, QFC), which do not maintain buying offices in Washington.

Some of the out-of-state vendors who call on URM have, like Dot Foods, qualified for the direct-seller’s-representative exemption from business and occupation tax (RCW 82.04.423 – reproduced at Appendix A) under the statute and under the Department of Revenue’s prior interpretation. The exemption, as formerly and properly applied, reduces the cost of goods for independent retailers and helps them compete against the national chains.

In this brief, URM will show that the Department of Revenue is wrong in asserting that RCW 82.04.423 was “presumably” enacted for like purposes and to like effect as a federal tax statute, 26 U.S.C. § 3508 (*see*

Br. Respondent at 18). This presumption of legislative intent leads the Department to several erroneous interpretive conclusions that require extravagant manipulation of the statutory text.

II. ARGUMENT

The Department Seeks to Imply Substantial Changes in the Language of RCW 82.04.423 in Pursuit of a Policy the Legislature Did Not Express.

1. The Federal Precedent Does Not Provide Support for the Department's Asserted Policy.

On the three substantive points of statutory interpretation in this case, the Department urges this Court to take a free hand with the Legislature's text. First, on the main question of whether Dot Foods can qualify for the exemption at all (because Dot's products are ultimately resold in a permanent retail establishment), the Department argues that the "structure" (not the words) of RCW 82.04.423 compels a conclusion that sales "through" a direct seller's representative can only be retail sales. Br. Respondent, 18. Second, the Department seeks to copy the word "exclusively" from RCW 82.04.423(1)(d), where the Legislature placed it, into two phrases in RCW 82.04.423(2). Br. Respondent, 27. Third, the Department argues that the word "person" means two different things when used first in RCW 82.04.423(1) and then in the next paragraph, RCW 82.04.423(2). Br. Respondent, 31.

Why would the administrative agency recommend such an activist exercise of statutory interpretation to this Court? It appears from the Department's policy statements that the Department is committed to the

idea that the Legislature intended RCW 82.04.423 to benefit only the door-to-door sales industry. CP 229-230 (Department's 1983 recommendation to Governor Spellman to veto the direct-seller's-representative exemption); CP 314-15 (Department's 1998 internal "Briefing and Action Plan" for instituting a new administrative interpretation). Though Governor Spellman rejected the veto recommendation and did not accept this narrow view of the Legislature's intent in 1983, *see* CP 315, the Department again argues to this Court that the Legislature's use of language from a prior federal statute – 26 U.S.C. § 3508 (reproduced at Appendix B) – raises a presumption that the federal law's scope is the same as RCW 82.04.423. Br. Respondent, 15-16. Indeed, the Department appears to contend that this presumption cannot be rebutted – "The Legislature *surely* did not intend the exemption to apply to sellers like Dot whose products are sold at retail in permanent retail establishments." *Id.*, 16 (emphasis added).

The Department's policy and its legal arguments are belied by a close comparison between the purposes and provisions of 26 U.S.C. § 3508 and RCW 82.04.423.

2. The Purposes of the Federal and State Statutes Do Not Correspond.

In 1982, Congress established two types of "statutory nonemployees" – real estate agents and direct sellers – in order to reduce the volume of disputes as to employment status and thereby more clearly allocate liability for payroll taxes between the service provider and his or

her client. See *Cleveland Institute of Electronics, Inc. v. U.S.*, 787 F. Supp. 741, 743-44, 746 (N.D. Ohio 1992) (discussing legislative history and purposes of 26 U.S.C. § 3508).

The Washington law, by contrast, was enacted to provide a break from business and occupation (“B&O”) tax to out-of-state sellers – a tax preference that might be termed “nexus relief.” These preferred businesses had certain defined types of sales representatives active in the state. These representatives’ activities arguably gave the State the constitutionally required “nexus” with the out-of-state seller to impose a tax burden, but the out-of-state businesses otherwise did not have a significant presence in the state. In common with many other B&O tax exemptions and deductions, RCW 82.04.423 was a tax break granted by legislative grace for economic and other policy reasons deemed sufficient by the Legislature.

As Dot Foods points out, the Department cites no legislative history supporting the theory that the Legislature sought only to benefit the door-to-door sales industry. Reply Br., 7. The Department also cites no tax-policy reasons for ascribing such a narrow intent to the Legislature. Indeed, the only relevant legislative history goes the other direction – in favor of applying the exemption according to its terms (even outside the door-to-door sales market) rather than in accordance with a presumptive adoption of the scope of the federal law.

The Senate Journal entry for May 17, 1983, contains the only legislative history relevant to the Legislature’s understanding of the scope

of the exemption. *See Senate Journal*, 48th Legis., 1st Ex. Sess. 2212 (1983) (reproduced at Appendix C). On that day, the Senate resumed discussion of Substitute Senate Bill No. 3244 (“SSB 3244”) upon receipt of news that the House of Representatives had amended the bill by adding Sections 4 and 5, the latter of which became RCW 82.04.423. After Senator McDermott moved concurrence in the House amendments, the following colloquy was recorded:

Senator Lee: “Senator Moore, I notice that the House language is an issue that was before the Joint Administrative Rules Committee, and is an issue on a bill that you had sponsored. *Is it your understanding and intent that the House amendments do take care of the particular problem faced by some of the occupants of the Seattle Trade Center?*”

Senator Moore: “Well, to the best of my knowledge, it does and additionally I can say, it had better.”

Senate Journal, 48th Legis., 1st Ex. Sess. 2212 (1983) (emphasis added).

This point of discussion had no antecedents in the House or Senate Journals, so it is natural to ask, what was at stake with regard to “the particular problem faced by some of the occupants of the Seattle Trade Center”? As the Department’s own documents make clear, the sales representatives at the Seattle Trade Center were not in the door-to-door trade. *See* CP 230; CP 315. The Court may take notice that the Seattle Trade Center was an old-fashioned wholesale apparel mart. *See* “Seattle Trade Center may be sold,” Puget Sound Business Journal (Jan. 12, 1998), available at <http://www.bizjournals.com/seattle/stories/1998/01/12/story5.html?t=printable> (reproduced at Appendix D) (last

visited August 7, 2007). The occupants of the Seattle Trade Center were wholesale sales representatives for garment manufacturers, and the pertinent goods, when sold at retail, were not sold solely in the home. The conclusion of Senator Moore that SSB 3244 treated these persons as “direct seller’s representatives” is not consistent with the Department’s current position.

As the Department recognized in 1983, SSB 3244 “was heavily lobbied in conjunction with a bill sponsored by the Seattle Trade Center merchants” CP 230. Although the Department opined that, “[b]ecause of the fiscal impacts of exempting all out-of-state manufacturers, the legislature *apparently* decided to provide relief only to the ‘direct seller’ category,” *id.* (emphasis added), in fact the Senate colloquy shows that the advocates of relief for the Seattle Trade Center tenants accepted SSB 3244 as a vehicle for achieving their goals as well.¹

While the statements of Senators Lee and Moore, as individual legislators, are not conclusive statements of the full Legislature’s intent, *see Washington State Legislature v. Lowry*, 131 Wn.2d 309, 326, 931 P.2d 885, 894 (1997), they effectively rebut any possible presumption that RCW 82.04.423 was a mere mimic of the federal legislation. The “heavy

¹ See also Mem. to Sen. Eleanor Lee from P. Gronnert, May 18, 1983 (formerly available at [http://dor.wa.gov/rulesfiles/Rule246/246 \(1984\)/Page39.htm](http://dor.wa.gov/rulesfiles/Rule246/246%20(1984)/Page39.htm)) (reproduced at Appendix E) (last visited June 30, 2003). The memorandum from Mr. Gronnert, Senior Research Analyst for the Legislature’s Joint Administrative Rules Review Committee, was an analysis concluding that SSB 3244 as passed by the House gave relief to the Seattle Trade Center via the same clause on which Dot Foods relies. It is not known when the Department of Revenue removed this document from its website, but it is no longer there.

lobbying” of SSB 3244, the comments of legislators regarding the scope of its “nexus relief,” and the distinct purposes of the federal and Washington legislation are the kind of “legislative noise” that should lead the Court to adopt Dot Foods’ close reliance on the statutory text and reject the Department’s elaborate reinterpretation of the statute to match a presumptive policy aligned with 26 U.S.C. § 3508.

3. Differences in the Terms of the Federal and Washington Statutes Undermine the Department’s Arguments.

a. The Legislature Could Have Achieved the Wholesale/Retail Dichotomy by Copying the Federal Provisions, *But It Did Not*.

In RCW 82.04.423, the Legislature identified two types of direct seller’s representatives – a person:

[a] who *buys* consumer products on a buy-sell basis or a deposit commission basis *for resale*, by the buyer or any other person, in the home or otherwise than in a permanent retail establishment, or [b] who *sells, or solicits the sale of*, consumer products in the home or otherwise than in a permanent retail establishment.

Id. (emphasis added). The first type is defined by the representative’s commercial relationship with the out-of-state seller – the representative “buys” products and resells them, either at retail or at wholesale. The second type is defined rather by the selling activity of the representative – it must not occur in a permanent retail establishment. Given that the first type necessarily involves a wholesale sale by the out-of-state seller, the Department argues that the “structure” of the exemption, because it is granted to a person engaged in “the business of making sales at wholesale

or retail,” RCW 82.04.423(1), necessarily implies that the second type of representative can only be acting as a retail salesperson for the out-of-state seller. Br. Respondent, 18.

If the Legislature had intended the effect asserted by the Department, it could have simply copied the terms used by Congress in 26 U.S.C. § 3508. Instead of distinguishing between types of representatives by whether they *buy* products or not, as in RCW 82.04.423(2), Congress distinguished two types of representatives by how they *sell*. (In the federal act, Congress used the term “direct seller” to refer to the statutory nonemployee – the role parallel to the “direct seller’s representative” in the Washington statutes.)

The term “direct seller” means any person if –

(A) such person –

(i) is engaged in the trade or business of *selling (or soliciting the sale of) consumer products to any buyer* on a buy-sell basis, a deposit-commission basis, or any similar basis which the Secretary prescribes by regulations, *for resale* (by the buyer or any other person) in the home or otherwise than in a permanent retail establishment, [or]

(ii) is engaged in the trade or business of *selling (or soliciting the sale of) consumer products in the home or otherwise than in a permanent retail establishment[.]*

26 U.S.C. § 3508 (emphasis added). Because the first clause requires the “direct seller” to sell to a “buyer” “for resale,” it is clear that the first clause applies only to wholesale transactions and the second clause cannot apply to wholesale transactions.

The Washington Legislature's decision not to adopt the federal approach implies that the Legislature did not intend to adopt the wholesale/retail dichotomy in the federal statute. Indeed, the first type in the Washington statute (who buys from the out-of-state seller) can qualify as a direct seller's representative whether selling at wholesale or at retail. There is no reason why the second type should not also qualify whether selling at wholesale or at retail. The Department's argument would require concluding that the Legislature meant to exclude commissioned wholesale sales representatives entirely from the statute. Given the statute's purpose – granting “nexus relief” – and the lack of evidence or policy supporting discrimination against commissioned wholesale representatives, it does not make sense to depart from the plain language of the text.

Moreover, as Dot Foods points out, the Legislature is familiar enough with the terms “wholesale” and “retail” to apply them with precision. This is apparent not just in RCW 82.04.050, to which Dot Foods referred the Court (Reply Br, 7-8), but more pointedly in the very act that adopted RCW 82.04.423. The House amendment discussed in the Senate Journal excerpt at Appendix C amended RCW 82.04.260(7) to provide that one classification applied to sales “at wholesale only and not at retail.” *Senate Journal*, 48th Legis., 1st Ex. Sess. 2211 (1983) (emphasis in original). *See also* 1983 Laws, 1st ex. s. ch. 66, § 4 (same) (reproduced at Appendix F).

b. Requiring Sales “Exclusively” of Consumer Products Creates Absurd Results That Are Avoided by the Federal Statute.

The Department argues that the requirement that the out-of-state business sell “exclusively” to or through a direct seller’s representative under RCW 82.04.423(1)(d) is effectively also a limitation on the activities the direct seller’s representative can engage in. The Department’s argument asks the Court to copy the word “exclusively” into the RCW 82.04.423(2), so that the current statutory requirement that a direct seller’s representative either buys (for resale) or sells consumer products will mean that the representative must exclusively buy or sell consumer products. Br. Respondent at 27. The Department argues that this interpretation avoids absurd results, but it raises a host of questions of its own.

If dealing in consumer products were the exclusive business activity in which a qualified direct seller’s representative could engage, then the out-of-state business would appear to lose the exemption (a) if the representative sells nonconsumer products for another client or (b) if the representative sells business services rather than “products” either to the out-of-state business or to any other client. These are “absurd results” themselves.

Though the federal statute on “direct sellers” is not a clear guide to understanding the Washington Legislature’s intent, it may be noted that the question whether the direct seller can qualify only by exclusively selling consumer products. The IRS view is that exclusivity is not

required – that the statutory-nonemployee status generally applies with respect to qualified services and not to other services.

Whether an individual is treated as an employee or as a self-employed individual with respect to services *other than* those performed as a qualified real estate agent or a direct seller shall be determined under common law principles.

Prop. Reg. § 31.3508-1(j)(1), *reprinted at* 12A U.S. Tax Rep. ¶ 35,083, at 57,601 (2007) (emphasis added).

c. Use of the Term “Individual” in the Federal Statute Shows That Washington’s Exemption Is Not Limited to Natural Persons.

The Department again draws support from the federal statute for its argument that a direct seller’s representative can only be a natural person, given that the federal language “obviously applies only to individuals (natural persons) selling or soliciting the sale of consumer products.” Br. Respondent, 30 n.15. The citation is apt, but it refutes the Department’s argument rather than supports it.

Not only does the federal statute “obviously” deal only with individuals as prospective direct sellers, it **expressly** uses the term “individual.” The “general rule” paragraph of 26 U.S.C. § 3508 provides as follows:

For purposes of this title, in the case of services performed as a qualified real estate agent or as a direct seller –

(1) the *individual* performing such services shall not be treated as an employee, and

(2) the *person* for whom such services are performed shall not be treated as an employer.

26 U.S.C. § 3508(a) (emphasis added). Congress expressly recognized that the persons who might qualify as direct sellers were “individuals.” The Washington Legislature did not follow Congress’s lead, but used only the term “person” to describe both the out-of-state business and the direct seller’s representative. To the extent the federal “model” is relevant, the differences between the statutes support Dot Foods’ position and the trial court’s conclusion that the Legislature did not use the word “person” differently in the same statute.

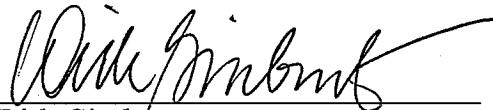
Moreover, the act of the Legislature including RCW 82.04.423 actually used the term “individual” in another context. *See* 1983 Laws, 1st ex. s. ch. 66, § 1(2)(1) (Appendix F). In amending the definition of “health or social welfare services” in RCW 82.04.423(2), the Legislature added: “Community services to low-income *individuals*, families, and groups, which are designed to have a measurable and potentially major impact on causes of poverty in communities of the state.” *Id.* (emphasis added). The Legislature clearly knew how to use the word “individual” and simply chose not to use it in RCW 82.04.423. This Court should not rewrite the statute to match the Department’s policy preferences.

III. CONCLUSION

For the foregoing reasons, we request that the Court reverse the judgment of the trial court.

RESPECTFULLY SUBMITTED this 8th day of August 2007.

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By 
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APPENDIX A

RCW 82.04.423 Exemptions—Sales by certain out-of-state persons to or through direct seller's representatives. (1) This chapter shall not apply to any person in respect to gross income derived from the business of making sales at wholesale or retail if such person:

- (a) Does not own or lease real property within this state; and
- (b) Does not regularly maintain a stock of tangible personal property in this state for sale in the ordinary course of business; and
- (c) Is not a corporation incorporated under the laws of this state; and
- (d) Makes sales in this state exclusively to or through a direct seller's representative.

(2) For purposes of this section, the term "direct seller's representative" means a person who buys consumer products on a buy-sell basis or a deposit-commission basis for resale, by the buyer or any other person, in the home or otherwise than in a permanent retail establishment, or who sells, or solicits the sale of, consumer products in the home or otherwise than in a permanent retail establishment; and

- (a) Substantially all of the remuneration paid to such person, whether or not paid in cash, for the performance of services described in this subsection is directly related to sales or other output, including the performance of services, rather than the number of hours worked; and
- (b) The services performed by the person are performed pursuant to a written contract between such person and the person for

whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such purposes for federal tax purposes.

(3) Nothing in this section shall be construed to imply that a person exempt from tax under this section was engaged in a business activity taxable under this chapter prior to the enactment of this section.

APPENDIX B

26 U.S.C.A. § 3508. Treatment of real estate agents and direct sellers

(a) **General rule.**—For purposes of this title, in the case of services performed as a qualified real estate agent or as a direct seller—

(1) the individual performing such services shall not be treated as an employee, and

(2) the person for whom such services are performed shall not be treated as an employer.

(b) **Definitions.**—For purposes of this section—

(1) **Qualified real estate agent.**—The term “qualified real estate agent” means any individual who is a sales person if—

(A) such individual is a licensed real estate agent,

(B) substantially all of the remuneration (whether or not paid in cash) for the services performed by such individual as a real estate agent is directly related to sales or other output (including the performance of services) rather than to the number of hours worked, and

(C) the services performed by the individual are performed pursuant to a written contract between such individual and the person for whom the services are performed and such

contract provides that the individual will not be treated as an employee with respect to such services for Federal tax purposes.

(2) **Direct seller.**—The term “direct seller” means any person if—

(A) such person—

(i) is engaged in the trade or business of selling (or soliciting the sale of) consumer products to any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis which the Secretary prescribes by regulations, for resale (by the buyer or any other person) in the home or otherwise than in a permanent retail establishment.

(ii) is engaged in the trade or business of selling (or soliciting the sale of) consumer products in the home or otherwise than in a permanent retail establishment, or

(iii) is engaged in the trade or business of the delivering or distribution of newspapers or shopping news (including any services directly related to such trade or business),

(B) substantially all the remuneration (whether or not paid in cash) for the performance of the services described in subparagraph (A) is directly related to sales or other output

(including the performance of services) rather than to the number of hours worked, and

(C) the services performed by the person are performed pursuant to a written contract between such person and the person for whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such services for Federal tax purposes.

(3) Coordination with retirement plans for self-employed.—This section shall not apply for purposes of subtitle A to the extent that the individual is treated as an employee under section 401(c)(1) (relating to self-employed individuals).

(Added Pub. L. 97-248, Title II, § 269(a), Sept. 3, 1982, 96 Stat. 551, and amended Pub. L. 104-188, Title I, § 1118(a), Aug. 20, 1996, 110 Stat. 1764.)

MESSAGE FROM THE HOUSE

May 17, 1983

Mr. President:

The House has passed SUBSTITUTE SENATE BILL NO. 3244 with the following amendments:

On page 3, after line 14, insert the following:

"Sec. 4. Section 16, chapter 10, Laws of 1982 as amended by section 1, chapter 13, Laws of 1982 2nd ex. sess. and RCW 82.04.260 are each amended to read as follows:

(1) Upon every person engaging within this state in the business of buying wheat, oats, dry peas, dry beans, lentils, triticale, corn, rye and barley, but not including any manufactured or processed products thereof, and selling the same at wholesale; the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredth of one percent.

(2) Upon every person engaging within this state in the business of manufacturing wheat into flour, soybeans into soybean oil, or sunflower seeds into sunflower oil; as to such persons the amount of tax with respect to such business shall be equal to the value of the flour or oil manufactured, multiplied by the rate of one-eighth of one percent.

(3) Upon every person engaging within this state in the business of splitting or processing dried peas; as to such persons the amount of tax with respect to such business shall be equal to the value of the peas split or processed, multiplied by the rate of one-quarter of one percent.

(4) Upon every person engaging within this state in the business of manufacturing seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of one-eighth of one percent.

(5) Upon every person engaging within this state in the business of manufacturing by canning, preserving, freezing or dehydrating fresh fruits and vegetables; as to such persons the amount of tax with respect to such business shall be equal to the value of the products canned, preserved, frozen or dehydrated multiplied by the rate of three-tenths of one percent.

(6) Upon every nonprofit corporation and nonprofit association engaging within this state in research and development, as to such corporations and associations, the amount of tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of forty-four one-hundredths of one percent.

(7) Upon every person engaging within this state in the business of slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale only and not at retail; as to such persons the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of thirty-three one-hundredths of one percent.

(8) Upon every person engaging within this state in the business of making sales, at retail or wholesale, of nuclear fuel assemblies manufactured by that person, as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of the assemblies multiplied by the rate of twenty-five one-hundredths of one percent.

(9) Upon every person engaging within this state in the business of manufacturing nuclear fuel assemblies, as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured multiplied by the rate of twenty-five one-hundredths of one percent.

(10) Upon every person engaging within this state in the business of acting as a travel agent; as to such persons the amount of the tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of twenty-five one-hundredths of one percent.

(11) Upon every person engaging within this state in business as an international steamship agent, international customs house broker, international freight forwarder, vessel and/or cargo charter broker in foreign commerce, and/or international air cargo agent; as to such persons the amount of the tax with respect to only international activities shall be equal to the gross income derived from such activities multiplied by the rate of thirty-three one-hundredths of one percent.

(12) Upon every person engaging within this state in the business of stevedoring and associated activities pertinent to the movement of goods and commodities in waterborne interstate or foreign commerce; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds derived from such activities multiplied by the rate of thirty-three one hundredths of one percent. Persons subject to taxation under this subsection shall be exempt from payment of taxes imposed by chapter 82.16 RCW for that portion of their business subject to taxation under this subsection. Stevedoring and associated activities pertinent to the conduct of goods and commodities in waterborne interstate or foreign commerce are defined as all activities of a labor, service or transportation nature whereby cargo may be loaded or unloaded to or from vessels or barges, passing over, onto or under a wharf, pier, or similar structure; cargo may be moved to a warehouse or similar holding or storage yard or area to await further movement in import or export or may move to a consolidation freight station and

be stuffed, unstuffed, containerized, separated or otherwise segregated or aggregated for delivery or loaded on any mode of transportation for delivery to its consignee. Specific activities included in this definition are: wharfage, handling, loading, unloading, moving of cargo to a convenient place of delivery to the consignee or a convenient place for further movement to export mode; documentation services in connection with the receipt, delivery, checking, care, custody and control of cargo required in the transfer of cargo; imported automobile handling prior to delivery to consignee; terminal stevedoring and incidental vessel services, including but not limited to plugging and unplugging refrigerator service to containers, trailers, and other refrigerated cargo receptacles, and securing ship hatch covers.

(13) Upon every person engaging within this state in the business of disposing of low-level waste, as defined in RCW 43.145.010; as to such persons the amount of the tax with respect to such business shall be equal to the gross income of the business, excluding any fees imposed under chapter 43.21F RCW, multiplied by the rate of thirty percent.

If the gross income of the taxpayer is attributable to activities both within and without this state, the gross income attributable to this state shall be determined in accordance with the methods of apportionment required under RCW 82.04.460."

On page 1, line 1 of the title after "taxes;" insert "amending section 16, chapter 10, Laws of 1982 as amended by section 1, chapter 13, Laws of 1982 2nd ex. sess. and RCW 82.04.260;"

On page 3, after line 14, insert the following new section:

"NEW SECTION. Sec. 4. There is added to chapter 82.04 RCW a new section to read as follows:

(1) This chapter shall not apply to any person in respect to gross income derived from the business of making sales at wholesale or retail if such person:

(a) Does not own or lease real property within this state; and

(b) Does not regularly maintain a stock of tangible personal property in this state for sale in the ordinary course of business; and

(c) Is not a corporation incorporated under the laws of this state; and

(d) Makes sales in this state exclusively to or through a direct seller's representative.

(2) For purposes of this section, the term "direct seller's representative" means a person who buys consumer products on a buy-sell basis or a deposit-commission basis for resale, by the buyer or any other person, in the home or otherwise than in a permanent retail establishment, or who sells, or solicits the sale of, consumer products in the home or otherwise than in a permanent retail establishment; and

(a) Substantially all of the remuneration paid to such person, whether or not paid in cash, for the performance of services described in this subsection is directly related to sales or other output, including the performance of services, rather than the number of hours worked; and

(b) The services performed by the person are performed pursuant to a written contract between such person and the person for whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such purposes for federal tax purposes.

(3) Nothing in this section shall be construed to imply that a person exempt from tax under this section was engaged in a business activity taxable under this chapter prior to the enactment of this section."

and the same are herewith transmitted.

DEAN R. FOSTER, Chief Clerk

MOTION

Senator McDermott moved that the Senate do concur in the House amendments to Substitute Senate Bill No. 3244.

POINT OF INQUIRY

Senator Lee: "Senator Moore, I notice that the House language is an issue that was before the Joint Administrative Rules Committee, and is an issue on a bill that you had sponsored. Is it your understanding and intent that the House amendments do take care of the particular problem faced by some of the occupants of the Seattle Trade Center?"

Senator Moore: "Well, to the best of my knowledge, it does and additionally I can say, it had better."

The President declared the question before the Senate to be the motion by Senator McDermott to concur in the House amendments to Substitute Senate Bill No. 3244.

The motion by Senator McDermott carried and the Senate concurred in the House amendments to Substitute Senate Bill No. 3244.

The President declared the question before the Senate to be the roll call on final passage of Substitute Senate Bill No. 3244, as amended by the House.

ROLL CALL

The Secretary called the roll on final passage of Substitute Senate Bill No. 3244, as amended by the House, and the bill passed the Senate by the following vote: Yeas, 38; nays, 8; absent, 2; excused, 1.

Voting yea: Senators Barr, Bauer, Bender, Benitz, Bluechel, Bottiger, Clarke, Conner, Deccio, Fleming, Gaspard, Goltz, Granlund, Hansen, Hayner, Hemstad, Hughes, Hurley, Jones, Kiskaddon, Lee, McDermott, McManus, Moore, Newhouse, Owen, Patterson, Peterson, Quigg, Rinehart, Sellar, Talmadge, Thompson, Vognild, Williams, Wojahn, Woody, Zimmerman - 38.

Voting nay: Senators Craswell, Fuller, Guess, Haley, McCaslin, Metcalf, Pullen, Warnke - 8.

Absent: Senators Rasmussen, Shinpoch - 2.

Excused: Senator von Reichbauer - 1.

SUBSTITUTE SENATE BILL NO. 3244, as amended by the House, having received the constitutional majority, was declared passed. There being no objection, the title of the bill was ordered to stand as the title of the act.

MESSAGE FROM THE HOUSE

May 20, 1983

Mr. President:

The House has passed:

ENGROSSED HOUSE BILL NO. 588, and the same is herewith transmitted.

DEAN R. FOSTER, Chief Clerk

There being no objection, the President advanced the Senate to the fifth order of business.

INTRODUCTION AND FIRST READING OF HOUSE BILL

EHB 588 by Representatives Zellinsky, Smitherman, Egger, Schmidt, Isaacson, Hankins, McClure, Fisch, Miller, Vekich, Sayan, Powers and Holland

Providing funds for jail improvement and construction.

MOTION

On motion of Senator McDermott, the rules were suspended, Engrossed House Bill No. 588 was advanced to second reading and placed on the second reading calendar.

There being no objection, the President reverted the Senate to the first order of business.

REPORT OF STANDING COMMITTEE

May 18, 1983

SHB 712 Prime Sponsor, Representative Wang: Providing for the funding of a hazardous waste program. Reported by Committee on Parks and Ecology

MAJORITY recommendation: Do pass as amended. Signed by Senators Hughes, Chairman; Talmadge, Vice Chairman; Hansen, Hurley, McDermott, Rasmussen, Williams.

MOTION

On motion of Senator Bottiger, the rules were suspended, Substitute House Bill No. 712 was advanced to second reading and read the second time.

MOTION

Senator Haley moved the following amendment (to the bill) by Senators Haley, Guess, Craswell, Metcalf, Lee, Hansen, Jones, Rasmussen and Kiskaddon be adopted:

On page 12, after line 4, insert the following:

"NEW SECTION. Sec. 13. The long-range development goals for the state of Washington must include the protection of the resources and environment of the state and the health and safety of its people by providing adequate programs for the investigation, study, planning, rehabilitation, removal, or cleanup of hazardous waste, wherever located and however placed by spill or otherwise, that threaten the people and natural resources of the state.

NEW SECTION. Sec. 14. There is appropriated from the general fund to the state department of ecology for the period from the effective date of this act through June 30, 1985, the sum

Puget Sound Business Journal (Seattle) - January 12, 1998
<http://seattle.bizjournals.com/seattle/stories/1998/01/12/story5.html>

PUGET SOUND **Business Journal** *Business Leaders Get It*

BUSINESS PULSE SURVEY: Vacation time!

Seattle Trade Center may be sold

Waterfront building would be renovated for other uses

Puget Sound Business Journal (Seattle) - January 9, 1998 by Joe Nabbefeld Staff Writer

Investors assembled by Martin Smith Inc. are attempting to buy the Seattle International Trade Center building on the waterfront north of downtown, according to a source close to the deal.

If the sale goes through, one of the last local vestiges of the buying and selling of clothing at bazaar-like apparel marts would likely give way to a newer breed of tenants, such as a high-tech firm keen on an old-building ambience.

American Can Co. built the 330,000-square-foot structure across Alaskan Way from Pier 69 between 1917 and 1927. Canadian investors from the apparel business bought and renovated it in 1976, and built a 622-car parking deck across Elliott Avenue, to convert it into a wholesale garment mart.

But use of garment marts has steadily dissipated, in part because people's buying patterns have changed with the growth of discount retailers such as Wal-Mart and Kmart. Now, apparel vendors comprise only 30 percent of the Seattle International Trade Center's tenants, according to building leasing manager Steve Wilson.

"Apparel marts across the country are going away," said Wilson.

The nearby Seattle Art Institute's culinary school is now the Seattle International Trade Center's largest tenant, with the bulk of the tenants consisting of small outfits such as an accountant, a private detective and a solo attorney.

Neither Martin Smith principals nor the building's owners would confirm that a sale is pending.

"At the moment, I don't really have anything to say," said Irving Kates, general manager of the building and one of its owners through Darsi Properties and Laurelton Investments.

The ownership group had also bought Pier 69, but have already sold it. The Port of Seattle later bought the pier and is headquartered there.

If the deal closes, as expected in the next couple of months after a year of negotiating, the new buyers would conduct more than \$5 million in renovations, a source close to the deal said.

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 Stanley Johnson
 Richard King
 Gene Palmer



Washington State Legislature

JOINT

ADMINISTRATIVE RULES REVIEW COMMITTEE

MEMORANDUM

DATE: May 18, 1983
 TO: Senator Eleanor Lee
 FROM: Paul E. Gronnert, Senior Research Analyst
 SUBJECT: Amendment to SSN 3244

You have requested my opinion relative to whether or not the amendment to SSN 3244 (No. 01284) adopted by the House yesterday (copy attached) addresses the problem that the Joint Administrative Rules Review Committee investigated relative to the Seattle Trade Center.

While this House amendment differs in part from the approach taken proposed SSN 3482, I believe that it solves the fiscal problem facing the Trade Center that the Joint Committee found to exist, and in addition, covers the direct selling industry's concerns.

Specifically, Proposed SSN 3482 contained a two part definition "independent contractor." Section 2 (a)(i) was fairly broad, included any entity who qualified as an "independent contractor" for federal tax purposes. Section 2 (b)(ii) is taken from the Tax Equity and Fiscal Responsibility Act of 1982 (PL 97-248) definition "direct seller" and essentially a sub-set and a more restrictive definition of "independent contractor," which will include those persons at the Trade Center with which the Committee was concerned.

An analysis of the House amendment, which is couched in double negative form in Section 1, subsections a, b and c, would provide in subsection 1 relief to the Trade Center. This is achieved by the legislative definition contained in Section 2 relative to the term "direct sell representative," which states:

--- or solicits the sale of consumer products in the home or otherwise than in a permanent retail establishment; ---
 (Emphasis added)

As was brought out in testimony before the Joint Committee, the Trade Center is not a retail establishment and so it would appear that the method of solicitation would be included within the purview of the amendment.

NEW SECTION. Sec. 13. The state treasurer is authorized to use revenue collected pursuant to sections 1 through 9 of this act, to the extent this revenue exceeds any legislative appropriation of the revenue to the department of ecology for purposes of section 1(2)(a) through (c) of this act to reimburse general fund expenditures for cleanup and restoration of those sites pursuant to section 1(2)(d) through (f) of this act.

NEW SECTION. Sec. 14. Sections 1 through 9 of this act shall constitute a new chapter in Title 70 RCW.

NEW SECTION. Sec. 15. (1) This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect as follows:

(a) The powers provided to the department of ecology relating to the adoption of rules under sections 3(2) and 4(1) of this act shall take effect immediately; and

(b) The remainder of this act shall take effect on July 1, 1983.

(2) The annual fee due and payable under section 3 of this act on June 30, 1984, shall, following computation of the annual gross income of the business for the calendar year 1983, be prorated for the period July 1, 1983, through December 31, 1983.

Passed the House May 24, 1983.

Passed the Senate May 22, 1983.

Approved by the Governor June 13, 1983.

Filed in Office of Secretary of State June 13, 1983.

CHAPTER 66

[Substitute Senate Bill No. 3244]

TAXES—BUSINESS AND OCCUPATION—DEDUCTIONS AND
EXEMPTIONS—HEALTH OR SOCIAL WELFARE SERVICES—POLITICAL
SUBDIVISIONS—SLAUGHTERERS—CERTAIN OUT-OF-STATE PERSONS

AN ACT Relating to business and occupation taxes; amending section 16, chapter 10, Laws of 1982 as amended by section 1, chapter 13, Laws of 1982 2nd ex. sess. and RCW 82.04.260; amending section 6, chapter 196, Laws of 1979 ex. sess. as amended by section 80, chapter 37, Laws of 1980 and RCW 82.04.431; and adding new sections to chapter 82.04 RCW.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 6, chapter 196, Laws of 1979 ex. sess. as amended by section 80, chapter 37, Laws of 1980 and RCW 82.04.431 are each amended to read as follows:

(1) For the purposes of RCW 82.04.4297, the term "health or social welfare organization" means an organization, including any community action council, which renders health or social welfare services as defined in subsection (2) of this section, which is a not-for-profit corporation under

chapter 24.03 RCW and which is managed by a governing board of not less than eight individuals none of whom is a paid employee of the organization or which is a corporation sole under chapter 24.12 RCW. In addition a corporation in order to be exempt under RCW 82.04.4297 shall satisfy the following conditions:

(a) No part of its income may be paid directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the corporation in accordance with its purposes and bylaws;

(b) Salary or compensation paid to its officers and executives must be only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the public service of the state;

(c) Assets of the corporation must be irrevocably dedicated to the activities for which the exemption is granted and, on the liquidation, dissolution, or abandonment by the corporation, may not inure directly or indirectly to the benefit of any member or individual except a nonprofit organization, association, or corporation which also would be entitled to the exemption;

(d) The corporation must be duly licensed or certified where licensing or certification is required by law or regulation;

(e) The amounts received qualifying for exemption must be used for the activities for which the exemption is granted;

(f) Services must be available regardless of race, color, national origin, or ancestry; and

(g) The director of revenue shall have access to its books in order to determine whether the corporation is exempt from taxes within the intent of RCW 82.04.4297 and this section.

(2) The term "health or social welfare services" includes and is limited to:

(a) Mental health, drug, or alcoholism counseling or treatment;

(b) Family counseling;

(c) Health care services;

(d) Therapeutic, diagnostic, rehabilitative, or restorative services for the care of the sick, aged, or physically, developmentally, or emotionally-disabled individuals;

(e) Activities which are for the purpose of preventing or ameliorating juvenile delinquency or child abuse, including recreational activities for those purposes;

(f) Care of orphans or foster children;

(g) Day care of children;

(h) Employment development, training, and placement; ((and))

(i) Legal services to the indigent;

(j) Weatherization assistance or minor home repair for low-income homeowners or renters;

(k) Assistance to low-income persons for the purchase of home heating energy, through contracts with fuel vendors on behalf of eligible persons;

(l) Community services to low-income persons which are designed to have a measurable impact on the causes of poverty in communities;

NEW SECTION. Sec. 2. The section to read as follows:

The provisions of this chapter shall not apply to any corporation, state or the United States government, or any subdivision of the state of Washington.

NEW SECTION. Sec. 3. The section to read as follows:

This chapter shall not apply to fire district activity, regardless of whether it is enterprise activity as defined by the RCW 82.04.220 and upon which the provisions of chapter 24.03 RCW have previously been applied. Nothing contained in this section shall authorize the legislature to authorize or prohibit such activities as the legislature may determine.

Sec. 4. Section 16, chapter 10, Laws of 1982 2nd Extraordinary Session, amended to read as follows:

(1) Upon every person engaging in the business of growing wheat, oats, dry peas, dry beans, or lentils but not including any manufacturing or processing of the same at wholesale; the tax on such proceeds derived from such sales multiplied by the rate of one percent.

(2) Upon every person engaging in the business of manufacturing wheat into flour, or processing seeds into sunflower oil; as to such business shall be equal to the tax on such business multiplied by the rate of one-eighth of one percent.

(3) Upon every person engaging in the business of splitting or processing dried peas; as to such business shall be equal to the tax on such business multiplied by the rate of one-eighth of one percent.

(4) Upon every person engaging in the business of manufacturing seafood products within the state at the completion of such persons the amount of tax will be equal to the tax on such business multiplied by the rate of one-eighth of one percent.

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(k) Assistance to low-income homeowners and renters to offset the cost of home heating energy, through direct benefits to eligible households or to fuel vendors on behalf of eligible households; and

(l) Community services to low-income individuals, families, and groups, which are designed to have a measurable and potentially major impact on causes of poverty in communities of the state.

NEW SECTION. Sec. 2. There is added to chapter 82.04 RCW a new section to read as follows:

The provisions of this chapter shall not apply to grants received from the state or the United States government by municipal corporations or political subdivisions of the state of Washington.

NEW SECTION. Sec. 3. There is added to chapter 82.04 RCW a new section to read as follows:

This chapter shall not apply to any county, city, town, school district, or fire district activity, regardless of how financed, other than a utility or enterprise activity as defined by the state auditor pursuant to RCW 35.33.111 and 36.40.220 and upon which the tax imposed pursuant to this chapter had previously applied. Nothing contained in this section shall limit the authority of the legislature to authorize the imposition of such tax prospectively upon such activities as the legislature shall specifically designate.

Sec. 4. Section 16, chapter 10, Laws of 1982 as amended by section 1, chapter 13, Laws of 1982 2nd ex. sess. and RCW 82.04.260 are each amended to read as follows:

(1) Upon every person engaging within this state in the business of buying wheat, oats, dry peas, dry beans, lentils, triticale, corn, rye and barley, but not including any manufactured or processed products thereof, and selling the same at wholesale; the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredth of one percent.

(2) Upon every person engaging within this state in the business of manufacturing wheat into flour, soybeans into soybean oil, or sunflower seeds into sunflower oil; as to such persons the amount of tax with respect to such business shall be equal to the value of the flour or oil manufactured, multiplied by the rate of one-eighth of one percent.

(3) Upon every person engaging within this state in the business of splitting or processing dried peas; as to such persons the amount of tax with respect to such business shall be equal to the value of the peas split or processed, multiplied by the rate of one-quarter of one percent.

(4) Upon every person engaging within this state in the business of manufacturing seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; as to such persons the amount of tax with respect to such business shall be equal

to the value of the products manufactured, multiplied by the rate of one-eighth of one percent.

(5) Upon every person engaging within this state in the business of manufacturing by canning, preserving, freezing or dehydrating fresh fruits and vegetables; as to such persons the amount of tax with respect to such business shall be equal to the value of the products canned, preserved, frozen or dehydrated multiplied by the rate of three-tenths of one percent.

(6) Upon every nonprofit corporation and nonprofit association engaging within this state in research and development, as to such corporations and associations, the amount of tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of forty-four one-hundredths of one percent.

(7) Upon every person engaging within this state in the business of slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale only and not at retail; as to such persons the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of thirty-three one-hundredths of one percent.

(8) Upon every person engaging within this state in the business of making sales, at retail or wholesale, of nuclear fuel assemblies manufactured by that person, as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of the assemblies multiplied by the rate of twenty-five one-hundredths of one percent.

(9) Upon every person engaging within this state in the business of manufacturing nuclear fuel assemblies, as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured multiplied by the rate of twenty-five one-hundredths of one percent.

(10) Upon every person engaging within this state in the business of acting as a travel agent; as to such persons the amount of the tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of twenty-five one-hundredths of one percent.

(11) Upon every person engaging within this state in business as an international steamship agent, international customs house broker, international freight forwarder, vessel and/or cargo charter broker in foreign commerce, and/or international air cargo agent; as to such persons the amount of the tax with respect to only international activities shall be equal to the gross income derived from such activities multiplied by the rate of thirty-three one-hundredths of one percent.

(12) Upon every person engaging within this state in the business of stevedoring and associated activities pertinent to the movement of goods and commodities in waterborne interstate or foreign commerce; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds derived from such activities multiplied by the rate of thirty-

three one hundredths of one percent. P subsection shall be exempt from payment of RCW for that portion of their business section. Stevedoring and associated activities in goods and commodities in waterborne commerce defined as all activities of a labor, service or cargo may be loaded or unloaded to or onto or under a wharf, pier, or similar warehouse or similar holding or storage movement in import or export or may be packed and be stuffed, unstuffed, contained or aggregated for delivery or loading for delivery to its consignee. Specific activities are: wharfage, handling, loading, unloading, receipt, delivery, checking, care, custody, movement to export mode; documentation receipt, delivery, checking, care, custody; the transfer of cargo; imported automobiles; consignee; terminal stevedoring and incineration not limited to plugging and unplugging trailers, and other refrigerated cargo recovery covers.

(13) Upon every person engaging within this state in the business of disposing of low-level waste, as defined in RCW 43.21F, as to such persons the amount of the tax with respect to such business shall be equal to the gross income of the business, excluding the gross income of the business, excluding the gross income of the business, excluding the gross income of the business, multiplied by the rate of one percent.

If the gross income of the taxpayer within and without this state, the gross income shall be determined in accordance with the provisions required under RCW 82.04.460.

NEW SECTION. Sec. 5. There is added to chapter 82, RCW, the following section to read as follows:

(1) This chapter shall not apply to any person who is engaged in the business of making sales derived from the business of making sales to any person:

- (a) Does not own or lease real property;
- (b) Does not regularly maintain a stock of goods in this state for sale in the ordinary course of business;
- (c) Is not a corporation incorporated under the laws of this state;
- (d) Makes sales in this state exclusive of any other representative.

three one hundredths of one percent. Persons subject to taxation under this subsection shall be exempt from payment of taxes imposed by chapter 82.16 RCW for that portion of their business subject to taxation under this subsection. Stevedoring and associated activities pertinent to the conduct of goods and commodities in waterborne interstate or foreign commerce are defined as all activities of a labor, service or transportation nature whereby cargo may be loaded or unloaded to or from vessels or barges, passing over, onto or under a wharf, pier, or similar structure; cargo may be moved to a warehouse or similar holding or storage yard or area to await further movement in import or export or may move to a consolidation freight station and be stuffed, unstuffed, containerized, separated or otherwise segregated or aggregated for delivery or loaded on any mode of transportation for delivery to its consignee. Specific activities included in this definition are: wharfage, handling, loading, unloading, moving of cargo to a convenient place of delivery to the consignee or a convenient place for further movement to export mode; documentation services in connection with the receipt, delivery, checking, care, custody and control of cargo required in the transfer of cargo; imported automobile handling prior to delivery to consignee; terminal stevedoring and incidental vessel services, including but not limited to plugging and unplugging refrigerator service to containers, trailers, and other refrigerated cargo receptacles, and securing ship hatch covers.

(13) Upon every person engaging within this state in the business of disposing of low-level waste, as defined in RCW 43.145.010; as to such persons the amount of the tax with respect to such business shall be equal to the gross income of the business, excluding any fees imposed under chapter 43.21F RCW, multiplied by the rate of thirty percent.

If the gross income of the taxpayer is attributable to activities both within and without this state, the gross income attributable to this state shall be determined in accordance with the methods of apportionment required under RCW 82.04.460.

NEW SECTION. Sec. 5. There is added to chapter 82.04 RCW a new section to read as follows:

(1) This chapter shall not apply to any person in respect to gross income derived from the business of making sales at wholesale or retail if such person:

- (a) Does not own or lease real property within this state; and
- (b) Does not regularly maintain a stock of tangible personal property in this state for sale in the ordinary course of business; and
- (c) Is not a corporation incorporated under the laws of this state; and
- (d) Makes sales in this state exclusively to or through a direct seller's representative.

(2) For purposes of this section, the term "direct seller's representative" means a person who buys consumer products on a buy-sell basis or a deposit-commission basis for resale, by the buyer or any other person, in the home or otherwise than in a permanent retail establishment, or who sells, or solicits the sale of, consumer products in the home or otherwise than in a permanent retail establishment; and

(a) Substantially all of the remuneration paid to such person, whether or not paid in cash, for the performance of services described in this subsection is directly related to sales or other output, including the performance of services, rather than the number of hours worked; and

(b) The services performed by the person are performed pursuant to a written contract between such person and the person for whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such purposes for federal tax purposes.

(3) Nothing in this section shall be construed to imply that a person exempt from tax under this section was engaged in a business activity taxable under this chapter prior to the enactment of this section.

Passed the Senate May 22, 1983.

Passed the House May 17, 1983.

Approved by the Governor June 13, 1983.

Filed in Office of Secretary of State June 13, 1983.

CHAPTER 67

[Reengrossed Substitute Senate Bill No. 3780]

NURSING HOMES—AUDITING AND COST REIMBURSEMENT

AN ACT Relating to nursing homes; amending section 4, chapter 177, Laws of 1980 and RCW 74.46.040; amending section 6, chapter 177, Laws of 1980 and RCW 74.46.060; amending section 8, chapter 177, Laws of 1980 and RCW 74.46.080; amending section 10, chapter 177, Laws of 1980 and RCW 74.46.100; amending section 13, chapter 177, Laws of 1980 and RCW 74.46.130; amending section 15, chapter 177, Laws of 1980 and RCW 74.46.150; amending section 16, chapter 177, Laws of 1980 and RCW 74.46.160; amending section 17, chapter 177, Laws of 1980 and RCW 74.46.170; amending section 18, chapter 177, Laws of 1980 and RCW 74.46.180; amending section 19, chapter 177, Laws of 1980 and RCW 74.46.190; amending section 27, chapter 177, Laws of 1980 and RCW 74.46.270; amending section 31, chapter 177, Laws of 1980 and RCW 74.46.310; amending section 41, chapter 177, Laws of 1980 and RCW 74.46.410; amending section 42, chapter 177, Laws of 1980 and RCW 74.46.420; amending section 43, chapter 177, Laws of 1980 and RCW 74.46.430; amending section 45, chapter 177, Laws of 1980 and RCW 74.46.450; amending section 46, chapter 177, Laws of 1980 as amended by section 5, chapter 2, Laws of 1981 1st ex. sess. and RCW 74.46.460; amending section 47, chapter 177, Laws of 1980 and RCW 74.46.470; amending section 49, chapter 177, Laws of 1980 as amended by section 6, chapter 2, Laws of 1981 1st ex. sess. and RCW 74.46.490; amending section 53, chapter 177, Laws of 1980 as amended by section 7, chapter 2, Laws of 1981 1st ex. sess. and RCW 74.46.530; amending section 55, chapter 177, Laws of 1980 and RCW 74.46.550; amending section 56, chapter 177, Laws of 1980 and RCW 74.46.560; amending section 57, chapter 177, Laws of 1980 and RCW 74.46.570; amending section 58, chapter 177, Laws of 1980 and RCW 74.46.580; amending section 61, chapter 177, Laws of 1980 and RCW 74.46.610; amending section 64, chapter 177, Laws of 1980 and RCW 74.46.640; amending section 67, chapter 177, Laws of 1980 and RCW

74.46.670; amending section 71, chapter 177, Laws of 1980 and RCW 74.46.780; amending section 92, chapter 120, chapter 26, 1st 2nd ex. sess. and 1st 2nd ex. sess. and RCW 18 by section 10, chapters 177, Laws of 1977 ex. 1977 ex. sess. and 1977 ex. sess. and RCW 74 2, chapter 2, Laws of 1980 and RCW 74.09.5: chapter 11, Laws of 1980 and RCW 74.09.5: chapter 19, Laws of 1980 and RCW 74.09.5: chapter 12, chapter 177, Laws of 1980 and RCW 74.46.120; repealing section 40, chapter 177, Laws of 1980, section 8, section 13, chapter 84, chapter 177, Laws of 1980, providing expiration d

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